

**UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS**

PETER A. CRAWFORD,

Plaintiff,

v.

Civil Action No.
05-cv-10078 (DPW)

WOLVERINE, PROCTOR & SCHWARTZ, INC.,
STEVEN F. CHILINSKI, and
DEEPAK S. KULKARNI,

Defendants.

AFFIDAVIT OF MARK M. WHITNEY

MARK M. WHITNEY, being duly sworn deposes and says:

1. I am an attorney licensed to practice law in the Commonwealth of Massachusetts and in this Court. I am counsel for defendants, Wolverine, Proctor & Schwartz, Inc. ("WPS"), Steven F. Chilinski ("Chilinski") and Deepak S. Kulkarni ("Kulkarni") (collectively referred to herein as "defendants"), in the above-captioned matter. As counsel to the defendants, I am fully aware of the facts and circumstances underlying this matter. I submit this Affidavit in opposition to plaintiff Peter A. Crawford's Motion for Summary Judgment.

2. Annexed hereto as Exhibit 1 are true and correct copies of relevant excerpts of the transcripts from the first day of the deposition of the plaintiff, Peter A. Crawford, which was held on February 1, 2006.

Signed under the penalties and pains of perjury this 7th day of April 2006.

/s/ Mark M. Whitney
MARK M. WHITNEY

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on April 7, 2006, I filed the foregoing document with the Clerk of the Court by using the ECF system and served an electronic copy upon the plaintiff. I further certify that I mailed the foregoing document and the notice of electronic filing to the pro se plaintiff, Peter A. Crawford, 23 Newcastle Drive, #11, Nashua, NH 03060, by U.S. mail, on April 7, 2006.

/s/ Jeffrey D. Kuhn
Jeffrey D. Kuhn, Esq.

WHITNEY Exhibit 1

April 7, 2006

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

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PETER A. CRAWFORD, *

Plaintiff *

VS. * CIVIL ACTION NO.

* 05-cv-10078 (DPW)

WOLVERINE, PROCTOR & SCHWARTZ, *

INC.; STEVEN F. CHILINSKI and *

DEEPAK S. KULKARNI, *

Defendants *

* * * * *

DEPOSITION OF PETER A. CRAWFORD, called by the
Defendants, pursuant to the applicable provisions of the
Federal Rules of Civil Procedure, before Ruth E. Hulke,
Certified Shorthand Reporter No. 114893 and Notary Public
for the Commonwealth of Massachusetts, at Morgan, Brown &
Joy, LLP, 200 State Street, Boston, Massachusetts, on
Wednesday, February 1, 2006, commencing at 10:07 a.m.

1 APPEARANCES:

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3 PETER A. CRAWFORD, 23 Newcastle Drive, Number 11,
4 Nashua, New Hampshire, 03060, pro se.

5 MARK WHITNEY and JEFFREY D. KUHN, ESQS., of Morgan,
6 Brown & Joy, LLP, 200 State Street, Boston,
7 Massachusetts, 02109-2605, on behalf of the Defendants.

8 ALSO PRESENT: Mark Brown
9 Deepak Kulkarni
10 Heidi Wise
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3 Peter A. Crawford 4

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6 E X H I B I T S

7 NUMBER PAGE

8 1 Employment agreement 77

9 2 Documents PAC 0006 through 0021 77

10 3 Document PAC 0057 109

11 4 2001 Financial Statements 117

12 5 Document PAC 0023 119

13 6 Answers to Interrogatories 124

14 7 FAS No. 130 126

15 8 Financial Accounting Concepts No. 5 136

16 9 APB 20 143

17 10 APB 9 145

18 11 APB 30 148

19 12 FAS No. 4 150

20 13 FAS No. 145 153

21 14 Complaint 157

22 15 Amended complaint 157

23

P R O C E E D I N G S

(Witness sworn)

MR. WHITNEY: Good morning, Mr. Crawford.

MR. CRAWFORD: Good morning.

MR. WHITNEY: Shall we assume the same stipulations are in effect that have been in effect in all of the depositions in this case?

MR. CRAWFORD: Right. I will read and sign. Objections, except as to form, will be preserved until trial.

MR. WHITNEY: Okay.

PETER A. CRAWFORD, having been satisfactorily identified and duly sworn, testified as follows in answer to direct interrogatories by Mr. Whitney:

Q. Would you identify yourself for the record?

A. Peter A. Crawford.

Q. Your address?

A. 23 Newcastle Drive, Number 11, Nashua, New Hampshire.

Q. We have already had a number of depositions in this case, but it doesn't hurt to emphasize the ground rules, that it makes sense to get a clean record. If you will allow me to finish my questions, and I will do the

1 same with respect to you finishing your answers.

2 A. Yeah.

3 Now, I would like to raise an objection here before
4 we start. That is, that just in the past couple of weeks
5 a stipulation of dismissal was filed in the case of
6 Wolverine, Proctor & Schwartz, Inc. versus Aeroglide in
7 U.S. District Court in Boston. It was filed by the
8 attorneys with the caption changed to Wolverine, Proctor
9 & Schwartz, LLC, Successor in Interest to Wolverine,
10 Proctor & Schwartz, Inc., which indicates to me that
11 those particular attorneys, which I believe was Epstein,
12 Becker & Green, I'm not sure, were not authorized to
13 represent Wolverine, Proctor & Schwartz, Inc.

14 Are you authorized, Mr. Whitney, to as Morgan, Brown
15 & Joy to represent Wolverine, Proctor & Schwartz, Inc.?

16 MR. WHITNEY: I'm not here to answer your
17 questions, Mr. Crawford. Are you done making your
18 objection?

19 MR. CRAWFORD: I would further object to Mr.
20 Brown being here. Mr. Brown testified in his deposition
21 that he was president of Wolverine, Proctor & Schwartz,
22 LLC, which is not a defendant in this matter and did not
23 state that he had any relationship with Wolverine,

1 statements were done on March 26th of 2002, it doesn't
2 appear as though Arthur Andersen could have taken this
3 into account.

4 Q. Could have or should have?

5 A. Could have or should have, right. Unless maybe
6 they had an early draft. But I don't think that
7 generally accepted accounting principles would be applied
8 until the final version comes out.

9 Q. Now, in your demand letter which was marked
10 here as, looks like it's Number 5. Do you have it?

11 A. Yes.

12 Q. Referring to that, can you explain how you
13 determined the taxes number in your bonus calculation?

14 A. Sure. On Page 3 of the financial statements,
15 you have a line item called Provision For Income Taxes,
16 minus 43,894.

17 Q. Okay.

18 A. That's where I got that number.

19 Q. That is not what your employment contract
20 called for, right?

21 A. Well, I think I explained -- Here at the top of
22 Page PAC 0025, I say I have used the amounts stated in
23 the audited financial statements for taxes rather than in

1 formulating the agreement as the difference is due to
2 BOOKDIF. Then I go through an alternative calculation.
3 I say if you don't want to accept that, you can compute
4 the taxes this other way.

5 Q. Because if you compute the taxes in strict
6 terms according to your employment agreement or contract,
7 it actually results in a bonus that's about \$105,000 less
8 than what you asked for in your demand letter, right?

9 A. Well, at the five percent rate. I mean,
10 there's a separate part of the demand that relates to the
11 increase from five to eight percent, but, yeah, I think
12 if you look here on PAC 0024, you see the 358,000. And
13 if you look at the second paragraph from the bottom of
14 PAC 0025, it talks about the alternative calculation
15 yielding 253,000.

16 But this was the issue that I tried to pin you guys
17 down on, and I think that you agreed with my calculation
18 for the taxes. That was the whole purpose of the
19 interrogatories and, as I recall, discussed extensively
20 during the Brown deposition. So I think you waived any
21 right to argue at this point that the taxes are anything
22 different.

23 Q. But the tax calculation that you utilized in